

# **Exhibit 27**

### **DREIER LLP**

In the 10 years since its founding, Dreier LLP, with its affiliate members, has grown to nearly 200 attorneys, with its principal office at 499 Park Avenue in Manhattan, and additional offices in Los Angeles; Santa Monica, California; Albany, New York; and Stamford, Connecticut. The firm's principal practices are commercial litigation, class action litigation, real estate, bankruptcy and corporate reorganization, employment, corporate and securities, entertainment, intellectual property, matrimonial and tax.

### **CLASS ACTION EXPERIENCE**

Dreier LLP's Class Action Litigation Department concentrates on protecting the rights of groups that have been victimized by securities fraud and other unfair, deceptive and fraudulent business practices. The Group currently represents lead plaintiffs in securities fraud class actions throughout the country, including *In re Merck & Co., Inc. Sec. Litig.*, 05 CV 02367 (MDL No. 1658) (D.N.J.); *In re Vivendi Universal, S.A., Sec. Litig.*, 1:02CV5571 (S.D.N.Y.); *Kapur, et al. v. USANA Health Sciences, Inc.*, No. 2:07CV177DAK (D. Utah); and *Johnson v. Pozen, Inc., et al.*, No. 1:07-CV-00599 (M.D.N.C.),

The four partners who head this practice group at Dreier LLP have extensive experience in the field. They have successfully prosecuted securities and consumer fraud class actions in a wide variety of industries and have played a significant role in cases that have resulted in some of the largest securities class action settlements, including: *In re Nortel Networks Corp. Securities Litigation* (\$2.2 billion); *In re Rite Aid Corp. Securities Litigation* (\$334 million settlement with the company and its auditor); *In re Oxford Health Plans, Inc. Securities Litigation* (\$300 million settlement with the company and its auditor); *In re Computer Associates Securities Litigation* (\$134 million); *In re MicroStrategy, Inc. Securities Litigation* (\$125 million); and *In re IKON Office Solutions Securities Litigation* (\$111 million). They have also been integrally involved in consumer cases that have achieved significant settlements against Iomega Corporation and United Services Automobile Association, as well as cases asserting claims of fraudulent annuity sales practices against American Express (IDS), Principal Life and SunAmerica.

### **ATTORNEYS IN DREIER LLP'S CLASS ACTION LITIGATION GROUP**

**LEE A. WEISS** is a partner in Dreier LLP's class action litigation group. Mr. Weiss primarily concentrates on class actions on behalf of defrauded investors and consumers. His extensive securities fraud related litigation experience includes significant settlements for class members in *In re IKON Office Solutions Securities Litigation* (E.D. Pa.) (\$111 million), *In re Computer Associates Securities Litigation* (E.D.N.Y.) (\$134 million) and *Ridgway v. Ray* (Titan Corporation) (Del. Ch.) (part of global settlement in excess of \$90 million).

Mr. Weiss has also represented plaintiff classes in non-securities litigation that led to important settlements with *Sulzer Orthopedics, Inc.*, *Iomega Corporation* and *Pioneer Corporation*. Mr. Weiss also represented purchasers of deferred variable annuities in actions that led to settlements with some of the nation's largest insurers, including *American Express (IDS)*, *Principal Life*, *Pacific Life* and *SunAmerica*.

Mr. Weiss has significant experience pursuing class actions on behalf of consumers under California's Unfair Competition Law (the "UCL"). In addition to the aforementioned *Pioneer Corporation* and *SunAmerica* cases, each of which involved UCL claims, Mr. Weiss is currently counsel for plaintiffs in consumer class actions against *Wendy's International, Inc.* and *Ticketmaster Corp.* (and related entities) in class actions asserting UCL and other claims.

Prior to joining Dreier LLP, Mr. Weiss was a partner at the nation's largest plaintiffs' class action firm. Mr. Weiss recently served on the faculty of the Trial Techniques program at Emory University Law School and has been a panelist at various programs discussing securities and class action issues. He is a co-author of *Be Careful What You Wish For: The Unintended Effects of the Private Securities Litigation Reform Act of 1995*, INT'L JOURNAL OF DISCLOSURE AND GOVERNANCE, Vol. 3, No. 2 (June 2006) and *The Fiduciary Duties of a Public Pension Plan Trustee: From Monitoring Investments to Recovering Class Action Settlement Proceeds*, Information Management Network's 2006 Indexing Almanac (2006).

Mr. Weiss earned his undergraduate degree from Emory University in 1988 and his J.D. degree, with honors, from The George Washington University in 1991. Mr. Weiss is a member of the American Bar Association. Mr. Weiss is admitted to practice in the state courts in New York, as well as the U.S. District Courts for the Southern and Eastern Districts of New York, and the U.S. Courts of Appeals for the Third, Fourth and Eleventh Circuits.

**DANIEL B. SCOTTI** is a partner in Dreier LLP's class action litigation group. Mr. Scotti focuses his practice primarily on litigating federal securities fraud class actions on behalf of defrauded investors. He has extensive experience in this practice area and his efforts have contributed to a number of very favorable settlements for class members. For example, Mr. Scotti is one of the principal lead attorneys representing the certified class in *In re Nortel Networks Corp. Securities Litigation* (S.D.N.Y.), currently pending before Judge Richard M. Berman in the Southern District of New York. In 2006, after five years of hard-fought litigation, a global and historic settlement valued at more than \$1.1 billion was reached with Nortel; the settlement received final approval from the relevant U.S. and Canadian courts in late 2006. Other favorable settlements include: *In re MicroStrategy, Inc. Securities Litigation* (E.D. Va.); *In re Box Hill Systems Securities Litigation* (S.D.N.Y.); *In re Penn Treaty American Corp. Securities Litigation* (E.D. Pa.); *In re APAC Teleservices, Inc. Securities Litigation* (S.D.N.Y.); *In re Motorola, Inc. Securities Litigation* (N.D. Ill.). Mr. Scotti successfully litigated a copyright infringement action against Ted Koppel and ABC News on behalf of an award-winning, freelance journalist.

Prior to joining Dreier LLP, Mr. Scotti was a partner at the nation's largest plaintiffs' class action firm. He is frequently invited to speak at professional education conferences concentrating on class action litigation issues, some of which include: Class Actions Without Borders, The Third National Symposium on Class Actions, organized by Osgoode Hall Law School of York University, Toronto, Canada; and D&O Liability Insurance, organized by the American Conference Institute.

Mr. Scotti earned an undergraduate degree from The George Washington University in 1990, a J.D. degree from Southwestern University School of Law in 1993 and an LL.M. Degree (in securities regulation) from the Georgetown University Law Center in 1994. Mr. Scotti is a member of the New York State and American Bar Associations and is admitted to practice in the state courts in New York, California and Illinois and the United States District Courts for the Southern and Eastern Districts of New York, the Central District of California and the Northern District of Illinois.

**BRIAN C. KERR** is a partner in Dreier LLP's class action litigation group. Mr. Kerr has extensive experience in complex commercial litigation. Mr. Kerr has played a leading role in obtaining a number of significant recoveries, including actions against: (1) *Rite Aid Corp.* and its auditor *KPMG* (\$334 million); (2) *General Instrument* (\$48 million); (3) *The News Corporation Ltd.*; and (4) *Cincinnati Bell Inc.* (\$36 million). Mr. Kerr has also taken a principal role in a number of high profile class actions against some of the world's largest companies, including: *Tyco International, Ltd.*, *Vivendi, S.A.*, *Kmart Corp.*, *PricewaterhouseCoopers*, *Flextronics, Inc.*, *Pacific Life Insurance Co.*, *Rent-A-Center, Inc.*, and *Sulzer Orthopedics, Inc.*

Prior to joining Dreier LLP, Mr. Kerr was a partner at the nation's largest plaintiffs' class action firm. Mr. Kerr is actively involved in pro bono efforts, representing indigent prisoners in civil rights cases before the U.S. Court of Appeals for the Second Circuit. In addition, Mr. Kerr worked extensively with Trial Lawyers Care to provide free legal assistance to the families of victims of the September 11 attacks.

Mr. Kerr is a graduate of the University at Albany, receiving a B.A. in Economics in 1993 (summa cum laude, valedictorian, Phi Beta Kappa). He received his J.D. from Hofstra Law School in 1996, where he was a Dean's Scholar and a member of the Hofstra Law Review. Mr. Kerr is a member of the Association of the Bar of the City of New York, the American Bar Association, and the Association of Trial Lawyers of America. Mr. Kerr is admitted to practice in the state courts of New York and Connecticut, as well as the U.S. District Courts for the Southern and Eastern Districts of New York, and the U.S. Court of Appeals for the Third Circuit.

**BRUCE D. BERNSTEIN** is a partner in Dreier LLP's class action litigation group. Mr. Bernstein's practice focuses primarily on class actions on behalf of defrauded investors and consumers, and other complex commercial litigation.

Mr. Bernstein has been actively involved in obtaining substantial recoveries on behalf of investors in the following cases: *In re Oxford Health Plans, Inc. Securities Litigation* (S.D.N.Y.) (\$300 million); *In re PNC Financial Services, Inc. Securities Litigation* (W.D. Pa) (\$36.6 million partial settlement); *Sutton v. Bernard (marchFIRST Securities Litigation)* (N.D. Ill.) (\$18 million); and *In re Aetna, Inc. Securities Litigation* (W.D. Pa) (\$5 million). In addition, Mr. Bernstein worked extensively on the successful appeal in *In re Cabletron Systems, Inc. Securities Litigation* (D.R.I.), which is a seminal First Circuit case concerning the pleading standards of the Private Securities Litigation Reform Act of 1995. *In re Cabletron Systems, Inc.*, 311 F.3d 11 (1st Cir. 2002). Mr. Bernstein has also played a significant role in several high-profile cases that are currently being prosecuted, including *In re Merck & Co., Inc. Securities, Derivative & "ERISA" Litigation* (D.N.J.) and *In re Martha Stewart Living Omnimedia, Inc. Securities Litigation* (S.D.N.Y.). He also successfully represented policyholders of a large insurance company in a breach of contract class action in Florida state court.

Prior to joining Dreier LLP, Mr. Bernstein was a partner the nation's largest plaintiffs' class action firm. Mr. Bernstein has leading roles in several prominent philanthropic organizations, including UJA-Federation of New York (Co-Chair of the Young Lawyer's Division) and Seeds of Peace (Corporate Fundraising Chair), which is a non-profit, non-political organization that helps teenagers from regions of conflict around the world learn the skills of making peace. Mr. Bernstein has also received the Binyan Young Leadership Award from UJA.

Mr. Bernstein graduated from the University of Vermont in 1994 with a B.A. degree. In 1997, he earned his J.D. degree from The George Washington University Law School. Mr. Bernstein is a member of the New York County Lawyers Association and the American Bar Association. Mr. Bernstein is admitted to practice in the state courts in New York, as well as the U.S. District Courts for the Southern and Eastern Districts of New York and the U.S. Court of Appeals for the Third Circuit.

**ANDREW WILMAR** is an associate in Dreier LLP's class action litigation group. Mr. Wilmar's practice focuses on federal securities fraud and consumer class actions, with a special emphasis on class certification issues. Prior to joining Dreier LLP, Mr. Wilmar was an associate at the nation's largest plaintiffs' class action firm.

Mr. Wilmar graduated Magna Cum Laude from Yale University in 1996, and received his law degree from Harvard Law School in 2001. While at Harvard, Mr. Wilmar served as an Executive Editor for the Harvard Civil Rights-Civil Liberties Law Review. He was also a finalist in the Ames Moot Court Competition, earning "Best Oralist" honors during the semi-final round. After graduating law school, Mr. Wilmar served as a law clerk to the Hon. Robert L. Carter of the United States District Court for the Southern District of New York. Mr. Wilmar is admitted to practice in the state courts in New York.

**MELISSA L. STEWART** is an associate in Dreier LLP's class action litigation group. Ms. Stewart's practice focuses on federal securities fraud and consumer class actions. Prior to joining Dreier LLP, Ms. Stewart was an associate at the nation's largest plaintiffs' class action firm and one of the nation's preeminent plaintiffs' mass tort firms.

Ms. Stewart graduated from the University of Texas at Austin (B.A., 1992), (M.S., 1998), and earned her law degree from the Benjamin N. Cardozo School of Law in 2002, where she was named the Outstanding Law Graduate by the National Association of Women Lawyers. While at Cardozo, Ms. Stewart served as Executive Editor for the Cardozo Journal of International & Comparative Law. She was also a member of the Cardozo Trial Team, Student Bar Association, and President of the International Law Student Association. After graduating from law school, she clerked for the Honorable Edward C. Prado of the U.S. Court of Appeals for the Fifth Circuit and the U.S. District Court for the Western District of Texas. Ms. Stewart is admitted to practice in the state courts in New York, the U.S. District Courts for the Southern and Eastern Districts of New York, and the Second Circuit Court of Appeals.

**OLIVIA VASILESCU** is an associate in Dreier LLP's class action litigation group. Ms. Vasilescu's practice focuses on federal securities fraud class actions. Prior to joining Dreier LLP, Ms. Vasilescu was an associate at the nation's largest plaintiffs' class action firm.

Ms. Vasilescu graduated from University of Pennsylvania in 1999 and earned her J.D. from The George Washington University Law School in 2003. While in law school, she researched issues in securities and corporate law for several published papers on the Sarbanes-Oxley Act and stock market failures. Ms. Vasilescu also served as Co-President of the Law Association for Women, and was a recipient of the Law School Pro Bono Award. Ms. Vasilescu is admitted to practice in the state courts in New York, as well as the U.S. District Court for the Southern District of New York.

**DANIELLE DISPORTO** is an associate in Dreier LLP's class action litigation group. Ms. Disporto's practice focuses on federal securities fraud and consumer class actions. Ms. Disporto graduated from the University of Delaware in 1998 and earned her J.D. *cum laude* from Seton Hall University, School of Law in 2003. While in law school, Ms. Disporto participated in the Eugene Gressman Moot Court Competition, winning "Best Brief for the Petitioner". After law school, she clerked for the Honorable Marie P. Simonelli of the Superior Court of New Jersey, Essex Vicinage, Civil Division. Ms. Disporto is admitted to practice in the state courts in New York and New Jersey, as well as the U.S. District Court for the District of New Jersey.

**REBECCA TINGEY** is an associate in Dreier LLP's class action litigation group. Ms. Tingey's practice focuses on federal securities fraud and consumer class actions. Ms. Tingey graduated from Cornell University in 2001 and earned her J.D. *cum laude* from Brooklyn Law School in 2006. While in law school, Ms. Tingey was a member of the

Moot Court Honor Society. Ms. Tingey is admitted to practice in the state courts in New York, as well as the U.S. District Courts for the Southern and Eastern Districts of New York.

**GREGORY FRANK** is an associate in Dreier LLP's class action litigation group. Mr. Frank's practice focuses on federal securities fraud and consumer class actions. Mr. Frank graduated from Dartmouth College in 2001 and received his law degree from the Georgetown University Law Center in 2006. While at Georgetown, Mr. Frank was a member of The Tax Lawyer, published by the American Bar Association Section on Taxation and edited by Georgetown Law. Mr. Frank also served as research assistant to Professor Donald Langevoort, analyzing trends in late-timing mutual fund litigation, securities regulation in the European Union, and the fiduciary responsibilities of stock brokers. Mr. Frank's admission is pending in the state courts in New York.